


Hungary
VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	27
Reduced	18, 5
Increased	n/a

General	In principle, for each supply of goods or service rendered by a company a proper invoice must be issued. The invoice must be issued by the date of performance (in the case of advance payment, the date of performance is when the payment is received) or within a reasonable timeframe. The reasonable timeframe means generally within 15 days.
Specifics	<p>It is possible to issue one aggregate invoice on several supplies. The aggregate invoice may cover supplies of a period even longer than one month (this period cannot be longer than the VAT reporting period of the supplier) if the aggregate invoice does not include IC supplies or transactions subject to reverse-charge mechanism.</p> <p>Data export facilities to support tax inspection: invoice data must be exported from the invoicing program in XML format, sorted by issue date or by invoice number in one step upon the request of the tax authority.</p> <p>Online data provision of invoicing details will be mandatory from 1 July 2018 when using invoicing software. The online data provision has to be applied only in the case of domestic sales, when a company with Hungarian VAT number issuing invoices with Hungarian VAT to another company with Hungarian VAT number and the VAT amount of the invoice reaches or exceeds the HUF 100.000.</p>
Language of the invoices	Invoices can be issued in any spoken language. In the case of a VAT audit all non-Hungarian documents have to be translated upon request of the tax authority except for documents in English, German or French.
Invoices in foreign currency	Foreign currency invoices are permitted, but the VAT amount should be converted into HUF and shown on the invoice. The FX rate published by the Hungarian National Bank (MNB), the European Central Bank (ECB) or the sell FX rate of any other bank licensed in Hungary can be used. The application of MNB and ECB rates has to be reported to the tax authority. In general, the FX rate on the delivery date should be applied, in certain cases special rules are applicable.

Invoicing Requirements
Date of issue
Sequential invoice number
Name and address of supplier
Tax number of the supplier from which the supply is pursued
EU-VAT-ID-No. of supplier mandatory for intra-Community supplies
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
EU VAT-ID-No. or local tax number of customer for reverse charge supplies
First eight digit of the local tax number of the customer in case the VAT amount reaches or exceeds the HUF 100.000
Under certain circumstances the indication of the local VAT-ID-No. of the customer for domestic supplies is obligatory in case of a local VAT registration of a non-established customer
Date of supply of goods/services/payment if different from invoice date
Description of goods supplied/services rendered OR custom tariff number of goods
Quantity of goods supplied/extent of services rendered
Net unit price per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in HUF
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Indication that supply is VAT exempt, reference to HU VAT law provision or EU Directive provision or any other clear indication to exemption
Indication that reverse charge applies
Indication that cash accounting applies
Indication of self-billing
In the case of the supply of a new means of transport, the definite details of the new means of transport
In connection with the activities of tour operators governed, indication of "margin scheme - travel agents"
Where one of the special arrangements applicable to second-hand goods, works of art, collectors' items and antiques , the indications of "margin scheme - second-hand goods", "margin scheme - works of art" or "margin scheme - collector's items and antiques"
Where a financial representative is involved, the name, address and tax number of the financial representative

Remarks on invoices	
intra-Community supplies	Adómentes Közösségi értékesítés (Áfa törvény 89.§)
Triangulation	Háromszögügylet, az adó fizetésére a vevő kötelezett az áfa törvény 141.§ alapján (Áfa törvény 91.§(2) és 141.§)
Reverse Charge	Fordított adózás
Export of goods to non-EU countries	Adómentes Közösség területén kívülre történő értékesítés (Áfa törvény 98.§) OR Adómentes export értékesítés (Áfa törvény 98. §)
Self-billing	Önszámlázás
Cash accounting	pénzforgalmi elszámolás
margin scheme - travel agents	különbözet szerinti szabályozás - utazási irodák
margin scheme - second-hand goods	különbözet szerinti szabályozás - használt cikkek
margin scheme - works of art	különbözet szerinti szabályozás - műalkotások
margin scheme - collector's items and antiqu	különbözet szerinti szabályozás - gyűjteménydarabok és régiségek
Invoices for small amounts	For immediate payment cash/non-cash or total up to 100 € simplified requirements apply.
Invoicing Requirements	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	Name and address of customer
	Date of supply of goods/service
	Nature of goods supplied/services rendered
	Quantity of goods supplied/extent of services rendered
	Applicable VAT rate
	Total (gross) amount
	The sum of the VAT need not be indicated

Input VAT refund / deduction	
Travel expenses for own staff	
Accommodation (hotel)	Yes
Meals (for own staff) during a business trip	No
Transportation costs (bus, train)	Yes
Taxi	No
Rental car	Yes
Fuel costs for passenger cars (gas, diesel)	No
Telecommunication	70% - Yes, 30% - No
Other expenses	
Entertainment expenses (for third parties e.g. customers)	No
Gifts (for third parties, e.g. customers etc.)	It depends on what kind of gift we talk about. But generally Yes.
Others	Passenger car - No, services related to maintenance of company car - Yes
Parking services	No
Highway toll services	No
Services of restaurants and other public catering services	No